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House of Representatives

The House met at 9:30 a.m. and was called to order by the Speaker pro tempore [Mr. DICKEY].

DESIGNATION OF SPEAKER PRO TEMPORE

The SPEAKER pro tempore laid before the House the following communication from the Speaker:

WASHINGTON, DC,
April 16, 1996.

I hereby designate the Honorable JAY DICK-
EY to act as Speaker pro tempore on this day.

NEWT GINGRICH,
Speaker of the House of Representatives.

MORNING BUSINESS

The SPEAKER pro tempore. Pursuant to the order of the House of May 12, 1995, the Chair will now recognize Members from lists submitted by the majority and minority leaders for morning hour debates. The Chair will alternate recognition between the parties, with each party limited to not to exceed 30 minutes, and each Member except the majority and minority leader limited to not to exceed 5 minutes.

The Chair recognizes the gentleman from Texas, Mr. SAM JOHNSON, for 5 minutes.

TIME TO CREATE A TAX SYSTEM THAT PROMOTES FREEDOM

Mr. SAM JOHNSON of Texas. Mr. Speaker, I found a statement by Richard E. Byrd, who was speaker of the Virginia House of Delegates from 1908 to 1914, which was the time when the income tax began. He predicted and I quote:

A hand from Washington will be stretched out and placed upon every man's business; the eye of the Federal inspector will be in every man's counting house * * * the law will of necessity have inquisitorial features, * * * it will provide penalties, it will create

complicated machinery. Under it men will be haled into courts distant from their homes. Heavy fines imposed by distant and unfamiliar tribunals will constantly menace the taxpayer. An army of Federal inspectors, spies, and detectives will descend upon the State.

Unfortunately, I believe the gentleman's prediction was right.

We in Congress have created a system that has grown from 11,000 to 7 million words, from 14 pages to over 9,000, and now has 480 different tax forms that require an additional 280 forms to describe the first 480. I don't believe this system is either simple or fair.

I will ask anyone to tell me that it is simple and fair when they can explain why 50 different tax experts, given the same return for a family of 4, come back with 50 different answers.

And why does it take over 115,000 IRS agents to enforce this Tax Code. Does anyone realize that there are more IRS agents than are employed by the Environmental Protection Agency, the Occupational Safety and Health Administration, the Food and Drug Administration, and the Drug Enforcement Agency combined.

I have to agree with Fred Goldberg, the IRS Commissioner under George Bush who said:

The IRS has become a symbol of the most intrusive, oppressive, and nondemocratic institution in a Democratic society.

Not to mention overly complex, economically destructive, unprincipled, inefficient, and discriminatory.

Discriminatory because, as stated by Justin Morrill, a Member of this body back in 1866, in this country we neither create nor tolerate any distinction of rank, race, or color, and should not tolerate anything else than entire equality in our taxes.

Even the Founding Fathers were opposed to any politics based on income differences, because they feared it would lead to class warfare. They believed that comity and tolerance among the States and classes were the preconditions for a unified country.

I believe that the current system has divided the Nation because it says, that if you work hard and make a good living you should be punished. To all those who say the current system is fair I would like to point out a recent Readers Digest poll which found that Americans believe that no one should pay more than 25 percent in taxes and that is Federal, State, and local combined. And this feeling was universal across race, economic, and gender lines.

I believe it is time to create a tax system that promotes freedom. Freedom to me means a system that is fair and simple, encourages savings and investment, is efficient, drives the economy, provides opportunity for all and puts more money in your pocket.

That is why we will introduce a resolution to repeal the 16th amendment to the Constitution. The American public will see how destructive our tax system really is. I believe as Abraham Lincoln did that "with public sentiment, nothing can fail; without it nothing can succeed." That is why I call on Congress and the American people to help us pull up the income tax system by its roots and replace it with a system that gives everybody the chance to succeed in attaining the American dream.

ISSUES CONGRESS SHOULD ADDRESS

The SPEAKER pro tempore. Under the Speaker's announced policy of May 12, 1995, the gentleman from New Jersey [Mr. PALLONE] is recognized during morning business for 5 minutes.

Mr. PALLONE. Mr. Speaker, I think many of us know that for the last few weeks we have been in our districts. The House has not been in session until yesterday evening. Of course, it is an opportunity to talk to your constituents on a daily basis and get their input.

□ This symbol represents the time of day during the House proceedings, e.g., □ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



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